

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
MARSHALL DIVISION**

HEADWATER RESEARCH LLC,

Plaintiff,

V.

SAMSUNG ELECTRONICS CO., LTD.,
and SAMSUNG ELECTRONICS
AMERICA, INC.,

Defendants.

CIVIL ACTION NO. 2:23-CV-00103-JRG-RSP

SAMSUNG ELECTRONICS CO., LTD.,
and SAMSUNG ELECTRONICS
AMERICA, INC.,

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AMERICA, INC.,

ORDER

Before the Court is Samsung’s Opposed Motion for Leave to Serve a Supplemental Rebuttal Report Addressing Headwater Damages Opinions. **Dkt. No. 317**. In the Motion, Samsung “seeks leave to serve a short, four-paragraph supplemental report addressing” a valuation of Headwater sent to Verizon. *Id.* at 1. Samsung recognizes that this Court has denied its similar Motion before. *Id.* at n.1. Samsung argues that the circumstances are different here because more time remains before trial and its discovery requests specifically addressed “efforts and plans to sell or offer to sell its business.” *Id.*

Headwater opposes. Dkt. No. 330. Headwater argues that this Court has found the valuation irrelevant for damages purposes. *Id.* at 1. Headwater also argues that Samsung's request is untimely. *Id.*

The Court has already twice found this valuation to be irrelevant for damages purposes. *Headwater Research LLC v. Samsung Elecs. Co. Ltd.*, No. 2:22-00422-JRG-RSP, Dkt. No 482 (E.D. Tex. Jan. 6, 2025) & *Headwater Research LLC v. Cellco Partnership d/b/a Verizon Wireless*,

No. 2:23-cv-00352-JRG-RSP, Dkt. 155 at 1 (E.D. Tex. Feb. 6, 2025). For the same reasons as those decisions, the Court **DENIES** Samsung's Motion.

SIGNED this 30th day of March, 2025.



ROY S. PAYNE
UNITED STATES MAGISTRATE JUDGE